Washington State Public Utility Tax Survey
Fall 2001

Social & Economic Sciences Research Center

Data Report 01-44

November 2001 (revised)

Washington State Public Utility Tax Survey
Fall 2001

DATA REPORT 01-44
DOHU #0393
November 2001 (revised)

Prepared for

Department of Health
7171 Clearwater Lane, Building 3
P.O. Box 47822
Olympia WA 98504-7822

Submitted by

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Prepared by
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SESRC Project Profile

Title: Washington State Public Utility Tax Survey Fall 2001

Objectives: To obtain information about utilities participation in a tax incentive program.

Abstract: Washington State Public Utility Tax Survey Fall 2001 – Washington State Department of Health
This 8 page self-administered mail questionnaire was design to obtain information about the participation of public water utilities in a tax incentive program. This questionnaire was mailed to 458 public water utilities in the state of Washington. 324 utilities completed questionnaires resulting in a response rate of 71%.
Principal Investigator: John Tarnai, Ph.D.; Project Director: Marion Landry, M.A.

Method: Using a Total Design Method (TDM) survey protocol, questionnaires were sent to a total of 458 utilities in Washington State.

Results: Of the 458 public water utilities sent questionnaires, 324 returned completed questionnaires. This yielded a completion rate of 72%

Timeframe: September 2, 2001 to November 30, 2001

Contract with: Washington State Department of Health

Agency Contact: Jim Rioux
Department of Health
7171 Cleanwater Lane, Building 3
P.O. Box 47822
Olympia WA 98504-7822

Contract Number: N10469
Funding Source: Washington State Department of Health
Contract Amount: $16,941

Principal Investigators: John Tarnai, Ph.D.
Study Director: Marion K. Landry, M.A.

SESRC Acronym: DOHU
SESRC Number: 0393
Data Report Number: 01-44
WSU OGRD Number: 20472
IRB Number: 4773

Deliverables: Data Report, SPSS Data set, SPSS listing,, open-ended remarks file, and a copy of the telephone questionnaire.

Project Accountability

SESRC is committed to high quality and timely delivery of project results. The following list identifies the SESRC team members responsible for particular elements of this project.

Staff Member	Areas of Accountability	Elements of Project
John Tarnai	Principal Investigator	Assurance of survey research protocol, sample design, project and instruments design, final report for the contract
Rita Koontz	Admn. Services Manager	Administration of contract with Washington State University
Marion K. Landry	Study Director	Project management and coordination of survey tasks, data report preparation
Joshua DeMers	Data Collection Supervisor	Supervision of interviewers, daily reports, assuring quality of interviews
Leona Ding	Data Analysis	CATI, data cleaning data management

SESRC Professional Staff

All of the work conducted at the Social & Economic Sciences Research Center is the result of a cooperative effort made by a team of dedicated research professionals. The research in this report could not have been conducted without the efforts of interviewers and part-time personnel not listed.

Principal Investigators and Study Directors

John Tarnai, Ph.D.	Director, SESRC
Don A. Dillman, Ph.D.	Deputy Director for Research & Development
Danna L. Moore, Ph. D.	Research Coordinator
Dretha M. Phillips, Ph.D.	Senior Research Associate
Dave Pavelchek, M.P.A.	Research, Associate, Olympia
Alan Hardcastle, Ph.D.	Research Associate, Olympia
Paul Stern, M.A.	Research Associate, Seattle
Rose Krebill-Prather, Ph. D.	Research Associate
Marion K. Landry, M.A.	Study Director
Thom Allen, B.A.	Study Director/Web Programmer

Administrative Support

Rita Koontz	Department Administrative Manager
Lisa Brooks, B.A.	Office Manager, Olympia
Sandy Johnson	Fiscal Specialist
Julie Nielsen, B.A.	Accountant
Tammy Small	Secretary Supervisor

Data Collection and Interviewer Supervision

Kent Miller, M.A.	Data Collection Manager
Jolyn F. Persons	Study Director/Interviewer Coordinator
Joshua DeMers	Research Survey Supervisor
Damon Jones	Research Survey Supervisor
Lori Lane, B.A.	Research Survey Supervisor
Tim Lensing, B.A.	Research Survey Supervisor

Data Management, Analysis, and Network Support

Margaret Card, B.S.	Research & Fiscal Analyst, Olympia
Larry Nelson, M.Ed.	Research Analyst, Olympia
Bruce Austin, M.S.	Data Analyst
Leona Ding, M.S.	Data Analyst
Vincent Kok, B.A.	Network Administrator
Zoltan Porga	Systems Analyst/Programmer
David Schultz, B.S.	Data Analyst
Dan Vakoch, M.S.	Scientific Programmer

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I. SURVEY ADMINISTRATION AND DESIGN

BACKGROUND AND OBJECTIVES

The Social and Economic Sciences Research Center (SESRC) at Washington State University conducted a survey for the Washington State Department of Health. The purpose of the survey is to gather information about public water utilities participation in a tax credit program. The project began October 1, 2001 and was completed on November 29, 2001.

POPULATION AND SAMPLE

A list of public water utilities in the State of Washington was obtained for this study. This list was provided by the Department of Health and consisted of 458 public water utilities required to pay the state utility tax.

QUESTIONNAIRE DESIGN

The Department of Health provided a draft questionnaire to SESRC. Working together, SESRC and Department of Health representatives finalized the questionnaire. The final questionnaire was 8 pages long, including a cover page and a final page for comments. The questionnaire contained a total of 37 questions.

II. SURVEY IMPLEMENTATION AND PROCEDURES

HUMAN SUBJECTS RESEARCH REVIEW

SESRC submitted the project design and questionnaire to the Institutional Review Board at Washington State University (WSU-IRB) for review of human subjects procedures and compliance with federal regulations. Approval was received on October 4, 2001 (IRB #4773).

MAILINGS AND DATA COLLECTION

Mailing Procedures. The key element of this TDM survey procedure is to implement three carefully designed and timed mailings to the selected survey sample respondents. All questionnaires mailed included a respondent ID number to track whether a questionnaire has been completed and returned. The questionnaire and cover letters are personalized with the respondent's name and address, are on SESRC professional letterhead, and are signed in blue ball-point pen.

For the first mail contact, a cover letter with an 8-page booklet was sent to a representative of the utility firm. The contact was sent by express mail on October 4, 2001. The reminder/thank you contact was a first class postcard sent to all respondents one week after the first questionnaire mailing. This postcard first thanked them if they had completed and returned the questionnaire and if they had not, it reminded them to please do so. The final contact by mail was sent to only non-respondents and included another questionnaire with a new version of the cover letter. The contact was sent October 25, 2001, approximately three weeks after the first questionnaire mailing.

Internet Procedures. Respondents were also given the option of completing the questionnaire on-line. Respondents were asked to go the web site and enter in their ID number and a password. Passwords were used to insure that only utilities asked to participate in the study completed the survey. Twenty-two questionnaires were completed on-line.

Telephone Procedures. Between November 8, 2001 and November 9, 2001, SESRC conducted a telephone follow-up with all public water utilities that had not responded. The primary purpose of the telephone call was to encourage respondents to complete and return a questionnaire. Interviewers gave each business a deadline of November 14, 2001 for returning the questionnaire. They also offered to fax a replacement questionnaire or have them fill it out on-line. A copy of the telephone script is located in Section V of this report. A minimum of two attempts was made to contact each business.

The completion rate statistics for the telephone portion of this study is displayed in Table 2. We contacted 56 respondents by phone, of these, 30 agreed to mail in the questionnaire, two agreed to complete the survey over the Internet, eight said they had already mailed the questionnaire, six refused to mail the questionnaire and 10 requested a replacement questionnaire.

DATA ENTRY AND DATA MANAGEMENT

Data entry began on October 31, 2001, and ended on November 14, 2001. There are three steps to data entry: (1) coding, (2) initial input and (3) verification. In addition, there is a final data validation step that occurs after all questionnaires have been data entered. These procedures are described below.

The first step of data entry is the process of coding each questionnaire. Coding consists of trained SESRC staff reviewing each questionnaire to make sure each answer is eligible and conforms to a set of specifications. These specifications are outlined in a coding manual, which can be found at the end of this report. Once coded, questionnaires are ready for computer entry.

For computer-assisted data entry work, the SESRC relies on a computer-assisted telephone interviewing (CATI) software installed on networked computer work stations. This CATI system is produced and maintained by the Voxco company. This CATI system creates survey databases that are readable not only by its own statistics program,

STATXP, but also by SAS, Lotus, SPSS, Excel, Access, and most other microcomputer and mainframe software.

The second data entry step occurs during initial entry of data and is handled by the CATI system. The system prompts interviewers for valid responses to every question in the survey. For example, on numeric questions, when a response is entered into the computer the CATI system can determine the validity of a response by limiting the acceptable numeric values. When an invalid response is entered, the computer warns the interviewer that the value is out of range and prompts the interviewer for a valid response. Initial entry of data simply means an interviewer enters the answers the respondent wrote on the questionnaire.

The third data entry step is verification of initial entry. Verification is when a different interviewer enters the same questionnaire and its responses a second time into the CATI system. The CATI system then compares the entries, and informs the interviewer if a different response has been entered. If there is a discrepancy between the two entries, the CATI program then prompts the interviewer to make a correction to either the initial entry, or to the verification entry. The SESRC performs verification on every questionnaire received, and on every question within the questionnaire (100% verification). These steps comprise data entry at the SESRC.

A final data validation step occurs at the data management level and consists primarily of accounting for all cases in the project, ensuring that a data record exists for every completed questionnaire received, and reviewing individual cases for errors. If any questionnaire has more than 10% error, it is re-entered and re-verified. For this project the number of allowable errors was three. Only two cases were found to have more than three errors. These cases were re-inputted and re-verified to ensure accuracy of the data. Data records are passed through a SAS program to ensure that all data fields are readable, and that all responses are read in the format specified for that variable

III. CASE DISPOSITION AND RESPONSE RATES

RESPONSE RATE

Table 1 displays two response rate calculations. The first response rate is the ratio of number of completed questionnaires to the total number in the sample. A total of 458 questions were mailed out to utilities in Washington State. Of these 324 were returned completed questionnaires. This yielded an overall response rate of 71%.

Table 1: Case Disposition Report

Category	*Number*	*Percent*
(a) Completed Questionnaires	324	71%
(b) Questionnaires not returned	112	24%
(c) Refusals	20	4%
(d) Return to Sender	2	.4%
(e) total sample	*458*	-
Response Rate [a/e]	324/458	71%

Table 2: Telephone Contact Case Disposition Report			
Category		*Number*	*Percent*
(a) Completed Questionnaires		56	*37%*
Agreed to mail	30 *(54%)*	-	-
Agreed to complete by Internet	2 *(4%)*	-	-
Already mailed	8 *(14%)*	-	-
Refused to mail	6 *(11%)*	-	-
Send replacement questionnaire	10 *(18%)*	-	-
Partial Complete		0	-
Refusal		0	-
Unable to Reach		88	*58%*
Ineligible		1	*.7%*
Respondent not available		3	*2%*
Non-working number		7	*5%*

SAMPLING ERRORS

Sampling error is a measure of the degree to which a randomly selected sample of respondents represents the population from which it is drawn. Sampling error also is the basis upon which tests of statistical significance are calculated. One formula for calculating the sample error for a proportion at the 95% confidence level is presented below, and this can be used to calculate the sample error for survey results in this report.

$$SE = 2\sqrt{\frac{pq}{(n-1)}\left(\frac{N-n}{N}\right)}$$

Where: SE= sample error
p = proportion of "yes" responses for a specific question
q = proportion of "no" responses for a specific question
n = sample size = number of completed interviews for a specific questions
N = population size for the survey

For this survey, completed interviews were obtained from 324 of 550 estimated number of Public Water Utilities in Washington State that are subject to the State Public Utility Tax, yielding a margin of error of about ∂3.6 % at the 95 percent confidence level.

IV. DESCRIPTION OF THE DATA

COMPACT DISC

The data collected in the survey have been copied from permanently stored files maintained on SESRC's dedicated server at Washington State University to a compact disc.

FILE NAME	DESCRIPTION
Dohu_with_formats_324CM.xls	Excel data file
Dohu_access97	Access data file *(saved as an Access 97 file)*
DOHU Coding Manual	Coding Manual used to code completed questionnaires
DOHU Questionnaire	Master Copy of Questionnaire

ORIGINAL NUMERIC DATA FILE

The data is saved in a Access system file named *Dohu_access97* and an Excel system file named *dohu_with_formats_324CM.xls*. All variable labels and categories labels are saved in these files.

Missing values through out the data are indicated by 'Don't know', 'Refused', 'missing' and 'Skipped'. Skipped indicates automatic branching over a question according to a previous skip instruction.

NOTE: In the Access database questions Q1, Q12, and Q13 are set as numeric data so the Skips and missing terms could not be written in the data. Therefore for these variables only the missing and skipped values are not shown.

REMARKS AND NOTES DATE FILE

The remarks data corresponding to the open-ended questions in this survey are sorted by question number and than by identification number. The WSU identification number is the first number, followed by the question number, the question alias, and then by the open-ended remarks. The notes data (notes that the interviewer makes while conducting the interview) corresponding to closed-ended questions in this survey are sorted identically to the remarks data. An example is shown in Figure 1. The remarks and notes data both in Word as well as text formats are included on the CD but are not printed as part of this report.

Figure 1. Generic Example of the Remarks Data

99999	0001	Q1	THIS IS AN EXAMPLE OF THE OPEN-ENDED REMARK
99999	0002	Q2	TEXT FORMAT THAT IS IN THE REMARKS DATA FILE

PLEASE NOTE: The remarks and notes data have been only minimally edited. The files were run through a spell check, and any obvious references to individuals were deleted. However, the data would remain strictly confidential. The remarks and notes data should be treated as confidential information and printed for release only after careful review and necessary editing.

V. SURVEY DOCUMENTATION

WASHINGTON STATE UNIVERSITY HUMAN SUBJECTS FORM

SECTION 1

TYPE OR WRITE NEATLY. If you use an electronic version of this form, use a different font for your responses.
DO NOT leave a question blank. If a question does not apply to your protocol write "n/a."

Principal Investigator(s) (PI):__John Tarnai_____

Department:____SESRC_____ Campus:_____Pullman_____ Campus Zip:__4014_____
Status: Faculty_X_ Adjunct Faculty_____Staff_____Graduate Student ___Undergraduate_____
Contact Phone Number:___335-1511_____Contact Email Address:_____ tarnai@wsu.edu_____

Mail Correspondence To: __SESRC-WSU Pullman, WA 99164-4014_____

Project Title:____Water Conservation Tax Incentive Survey_____

TYPE OF REVIEW: EXEMPT_X_ EXPEDITED___ FULL BOARD___

Estimated project start date: October 2001 Estimated data collection completion date:__December 20001 ___
Is there, or will there be extramural funding that directly supports this research? YES ____ X NO____
If yes, funding agency (s):_Department of Health____ PI on grant:_____John Tarnai_____ OGRD# _____

ABSTRACT: Describe the purpose, research design and procedures. Clearly specify **what the subjects will do**.

Purpose: The main purpose of this survey is to obtain information about the participation of Washington State utilities in a tax credit program.

Procedures/Design: SESRC will design and conduct a mail/web survey of utilities in Washington State. Department of Health will provide a sample of up to 551 utilities. SESRC will use Total Design Method (TDM) principles to implement the survey. SESRC will mail a questionnaire and cover letter with a return envelope in express mail. A follow up postcard reminder will be sent one week later and a second questionnaire and cover letter will be sent to non-respondents about two weeks later. A week later SESRC will contact non-responding utilities by phone. SESRC will also design a web-response option for those utilities willing to participate this way.

I. DATA COLLECTION

A. Check the method(s) to be used (underline all items in the columns on the right that apply):

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_X_Survey: Administered by: investigator subject **mail** phone in person internet / email
___ Interview: one-on-one focus group oral history other
If you are using a survey or doing interviews, submit a copy of the survey items/ interview questions
___ Observation of Public Behavior: in classroom at public meetings other
___ Examination of Archived Data or Records: academic medical legal other
___ Taste / Sensory Evaluation: food tasting olfactory
___ Examination of Pathological or Diagnostic Tissue Specimens
___ Therapeutic: biomedical psychological physical therapy
___ Experimental: biomedical psychological other
___ Other: Briefly Describe _____

B. Data: Anonymous ___ Confidential _X__ Intentionally identified___ (**See Definitions, Section 5, Page 9**).

C. What form of consent will be obtained? **(Before choosing a form of consent see guidelines on page 11).**

a. Implied	_X__	(Please attach cover letter or describe terms.)
b. Verbal	___	(Please attach consent script.)
c. Written	___	(Please attach consent form.)
d. Seeking Waiver of Consent	___	(Contact the IRB for further information.)
e. Consent Not Applicable	___	(On a separate page explain why not.)

D. If anonymous or confidential, describe how anonymity or confidentiality will be maintained (e.g., coded to a master list and separated from data, locked cabinet, office, restricted computer, etc..).

The sample information will be secured on computers in a locked laboratory. All identifying information will be removed from the data files once the study is completed and before any data sets are turned over to the Department of Health. The original sample frame will be destroyed within one year of completion of the study.

E. Who will have access to the data?

Only SESRC professional staff, all of who have signed documents in which they pledge to protect the confidentiality of all respondents involved in this research, as well as the professional staff at the Department of Health will have access to the data.

F. Will video tapes ___ audio tapes ___ photographs ___ be taken? YES ____ NO__X__
If yes, where will tapes or photographs be stored?

When will this material be destroyed?

How will confidentiality be maintained?

II. DESCRIPTION OF THE POPULATION (See Definitions, Section 5, Page 9)

1. Approximate number: __551_____ Age Range: _18 years or older_____
How will subjects be selected or recruited and how will subjects be approached (or contacted)?

The sample will be provided by the Department of Health. Subjects are the managers and operators of public water systems in the state of Washington.

2. Will subjects be compensated (include extra credit)? YES ____ NO_X___
If yes, how much, when and how. Must they complete the project to be paid?

3. Are any subjects under 18 years of age? YES___ NO_X__

4. Are any subjects not legally competent to give consent? YES ____ NO__X__
If yes, how will consent be obtained? From whom? Are there procedures for gaining assent?
(Please attach assent form.)

5. Will any ethnic group or gender be excluded from the study pool? YES ____ NO_X___
If yes, please justify the exclusion.

6. Is this study likely to involve any subjects who are not fluent in English? YES ____ NO__X__
If yes, please submit both the English and translated versions of consent forms and surveys, if applicable.

7. Does this study involve subjects located outside of the United States? YES ____ NO___X_
If yes, on an attached page please explain exactly "who the subjects are," and the identities (if possible) and responsibilities of any additional investigators.

III. DECEPTION (See Definitions, Section 5, Page 9)

If any deception is required for the validity of this activity, explain why this is necessary. Please include a description of when and how subjects will be debriefed regarding the deception, and **attach a debriefing script**.

None.

IV. RISKS AND BENEFITS (See Definitions, Section 5, Page 8)

A. Describe any potential risks to the subjects, and describe how you will minimize these risks. These include stress, discomfort, social risks (e.g., embarrassment), legal risks, invasion of privacy, and side effects.

Potential risks to the subject from this research include the following: (1) psychological risks related to completing the mail questionnaire; and (2) risks that sensitive information gathered during the interview will be used by others.

B. In the event that any of these potential risks occur, how will it be handled (e.g., compensation, counseling, etc.)?

A number of procedures have been adopted to minimize any potential risks to respondents. (1) To reduce the psychological risks of answering the questions, the questionnaire has been designed to minimize the length of the survey. (2) The information gathered during the interview will be kept locked in the SESRC offices (3) Finally, we have a toll-free 800 telephone number that respondents may call should they want to communicate with a member of the research staff.

C. Will this study interfere with any subjects' normal routine ? YES___ NO_X__

D. Describe the expected benefits to the individual subjects and those to society.

The data will be used to inform the Department of Health to answer questions related to the costs, benefits and effectiveness of the conservation tax incentive instituted by ESHB 1832.

E. If blood or other biological specimens will be taken please address the following.
Brief Description of Sampled Tissue(s):__

_____

Describe the personnel involved and procedure(s) for obtaining the specimen(s). Note that the IRB requires that only trained certified or licensed persons may draw blood. Contact the IRB for more details on this topic.

V. USE OF DATA COLLECTED (Check all that apply)

1. ___Thesis / Dissertation
2. _X__Journal Article / Publication
3. _X__Grant Activities
4. ___ Other : Briefly Describe:_____

_____

VI. PROJECT CHECKLIST (Attach additional pages as necessary.)

A. Will any investigational new drug (IND) be used? YES___ NO X___

B. Will any other drugs be used? YES___ NO_X__

If yes to A or B, on a separate page, list for each drug:

1. the name and manufacturer of the drug,
2. the IND number,
3. the dosage,

4. any side effects or toxicity, and
5. how and by whom it will be administered.

C. Will alcohol be ingested by the subjects? YES___ NO_X__

If yes, on a separate page, describe what type and how will it be administered. Refer to the guidelines for administration of ethyl alcohol in human experimentation (OGRD Memo No. 18 available at OGRD).

SECTION 2

Is your project EXEMPT?

Exempt Reviews

Federal regulations specify that certain types of research pose very low risks to subjects, and therefore requires minimal review from the IRB. To determine if your project is exempt, answer the following questions.

1. Will subjects be asked to report their own or others' sexual experiences, alcohol or drug use, and will their identities be known to you? YES__ NO_X_
2. Are the subjects' data directly or indirectly identifiable, and could these data place subjects at risk (criminal or civil liability), or might they be damaging to subjects' financial standing, employability or reputation? YES__ NO_X_
3. Are any subjects confined in a correctional or detention facility? YES__ NO_X_
4. Are subjects used who may not be legally competent? YES__ NO_X_
5. Are personal records (medical, academic, etc.) used with identifiers and without written consent? YES__ NO_X_
6. Will alcohol or drugs be administered? YES__ NO_X_
7. Will blood/body fluids be drawn? YES__ NO_X_
8. Will specimens obtained from an autopsy be used? YES__ NO_X_
9. Will you be using pregnant women by design? YES__ NO_X_
10. Are live fetuses subjects in this research? YES__ NO_X_

If you answered YES to any of the questions above, then your project is NOT exempt, but may still qualify for expedited review (see Section 3, Page 7).
If you answered NO to the questions, your research might be EXEMPT if it fits into one of the following categories.
(Circle or Underline all that apply)

1. **Educational Research**: Research conducted in established or commonly accepted educational settings, involving normal educational practices. This is for research that is concerned with improving educational practice.

2. **Surveys, Questionnaires, Interviews, or Observation of Public Behavior.** To meet this exemption, the subject matter must not involve "sensitive" topics, such as criminal or sexual behavior, alcohol or drug use on the part of the subjects, unless they are conducted in a manner that guarantees anonymity for the subjects.

3. **Surveys, Questionnaires, Interviews or Observation of Public Behavior.** Surveys that involve sensitive information and subjects' identities are known to the researcher may still be exempt if: (1) the subjects are elected to appointed public officials or candidates for public office; or (2) federal statute(s) specify without exception that confidentiality will be maintained throughout the research and thereafter.

4. **Archival Research.** Research involving the collection or study of existing data, documents, records, pathological or diagnostic specimens, if these sources are publicly available or if the information is recorded by the investigator in such a manner that subjects cannot be identified,

directly or through identifiers linked to the subjects. These data/samples must be preexisting, which means they were collected prior to the current project.

5. **Research Examining Public Benefit or Public Service Programs.** To qualify for this exemption, the research must also be conducted by or subject to review by an authorized representative of the program in question. Studies in this category are still exempt if they use pregnant women by design and their purpose is to examine benefit programs specifically for pregnant women.

6. **Taste Evaluation Research.** Studies of taste and food quality evaluation. Studies of taste evaluation qualify for this exemption only if (1) wholesome foods without additives are consumed; or (2) if a food is consumed that contains a food ingredient at or below the level of and for a use found to be safe.

If you answered NO to the questions and your study fits into one of the six categories, then your project is EXEMPT.

INVESTIGATOR'S ASSURANCES

This investigation involves the use of human subjects. I understand the university's policy concerning research involving human subjects and I agree...

1. ...to obtain voluntary and informed consent of persons who will participate in this study, as required by the IRB.
2. ...to report to the IRB any adverse effects on subjects which become apparent during the course of, or as a result of, the activities of the investigators.
3. ...to cooperate with members of the IRB charged with review of this project, and to give progress reports as required by the IRB..
4. ...to obtain prior approval from the IRB before amending or altering the project or before implementing changes in the approved consent form.
5. ...to maintain documentation of IRB approval, consent forms and/or procedures together with the data for at least three years after the project has been completed.
6. ...to treat subjects in the manner specified on this form.

Principal Investigator: The information provided in this form is accurate and the project will be conducted in accordance with the above assurances.
Signature_____ Print Name_____ Date_____

Faculty Sponsor: (If P.I. is a student.) The information provided in this form is accurate and the project will be conducted in accordance with the above assurances.
Signature_____ Print Name_____ Date_____

Chair, Director or Dean: This project will be conducted in accordance with the above assurances.
Signature_____ Print Name_____ Date_____

When Section 1 is filled out and fully signed, review the Packet Checklist (Page 1) to complete the packet for review and submission.

Institutional Review Board: These assurances are acceptable and this project has adequate protections for subjects. This project has been properly reviewed and filed, and is in compliance with federal, state, and university regulations.
Signature_____ Print Name_____ Date_____
IRB ONLY: This protocol has been given- Exempt___ Expedited___ Full Board___
status.

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Section V: Survey Documentation

COVER LETTER

October 4, 2001

«CONTACT»
«NAME»
«ADDRESS1»
«ADDRESS2»
«CITY», «STATE» «ZIP»

The Washington State Department of Health is conducting a study on the costs and benefits of the public utility tax deductions for water conservation measures. The study is required by the Washington State Legislature to assess the affects of the omnibus water bill. The Department of Health has asked Washington State University to conduct the enclosed survey.

We are surveying water utilities in the State that pay a Public Utility tax and we ask for your help in completing this questionnaire. Your responses will be very helpful to the State's efforts to promote water conservation.

The questionnaires will be returned to and processed by Washington State University. All of the information you provide will be kept strictly confidential. No data will be disclosed that identifies an individual utility. A code number is printed on the back page; this is used to check your utility off the mailing list when it is returned. We ask that you do not write your name or provide any other identifying information anywhere on the questionnaire.

We at Washington State University would be happy to answer any questions that you might have about the study or your participation. Feel free to call me at Washington State University at (800) 833-0867 and ask for the **study director of the Utility Survey** or send a fax message to me at (509) 335-0116. You can also email me at mlandry@wsu.edu

Thank you for your assistance!

Sincerely,

Marion Landry
Study Director

P.S. If you prefer, you may complete the survey via the Internet. Simply log on **http://survey.sesrc.wsu.edu/utilityweb/** and enter the ID number («ID») and password («PSWD») to access the questionnaire. Passwords are case sensitive so please enter your password exactly as it appears here.

POSTCARD

October 11, 2001

Recently, a questionnaire was mailed to you entitled "Washington State Public Utility Tax Survey." If you have already completed and returned it, please accept our sincere thanks. If not, we ask that you do so as soon as possible; your answers are needed to help the Department of Health prepare their report to the legislature on the important issue of the effects of the Water Conservation Tax Credit.

If you did not receive a questionnaire, or if it was misplaced, please call us toll free at (800) 833-0867, send us a fax message at (509) 335-0116, or send an email message to me at mlandry@wsu.edu. We will then mail you another questionnaire. Alternatively, you may complete the questionnaire on the web at the following address http://survey.sesrc.wsu.edu/utilityweb/ .

Sincerely,

Marion Landry, Study Director
Social & Economic Sciences Research Center
Washington State University, Pullman, WA 99164-1801

Second Letter

October 25, 2001

«CONTACT»
«NAME»
«ADDRESS1»
«ADDRESS2»
«CITY», «STATE» «ZIP»

A few weeks ago, we wrote to you with a questionnaire about the effect of the Water Conservation Tax Credit on your utility's conservation efforts. As of today, we have not received your completed questionnaire. We realize that you may not have had time to complete it, however, we would sincerely appreciate hearing from you.

You may complete the survey via the internet, if you prefer.

Simply log on the internet at http://survey.sesrc.wsu.edu/utilityweb/ and enter the ID number: «ID» **and password:** «PSWD» **to access the questionnaire. Passwords are case sensitive so please enter you password exactly as it appears here.**

This study is being conducted for the Washington State Legislature and Department of Health. We hope you will complete and return the questionnaire as soon as possible. Your answers are needed to help the Department of Health prepare their report to the legislature on these important issues.

All the information you provide will be kept strictly confidential. A replacement questionnaire and stamped return envelope is enclosed for your convenience.

I would be happy to answer any questions that you might have about the study. Feel free to call me at 1-800-833-0867 and ask for the " **Utility Survey**," or send me a fax message at 509-335-0116. You can also email me at mlandry@wsu.edu.

Thanks for your help!

Sincerely,

Marion Landry
Study Director

WHAT THE RESPONDENT MAY WANT TO KNOW
Department of Health Telephone Follow-up

Who is sponsoring the study?
This study is being sponsored by the Washington State Department of Health

What is the purpose of the study?
The purpose of this phone call is to obtain information about utilities participation in a tax credit program.

Who is person responsible for the study?
John Tarnai is the Principal Investigator for the study and Marion Landry is the study director for this survey. They both work at the Social and Economic Sciences Research Center at Washington State University. They can be reached at 1(800) 833-0867 or mlandry@wsu.edu.

How many people are participating in the study?
We originally mailed 458 questionnaires to public water utilities around the state. We are now trying to contact 163 of those utilities.

How did you get my name?
The Department of Health provided us with your name. Your firm was randomly selected from a list of utilities that qualify to participate in the tax incentive program.

Who are you?
I am one of the assistants for the Social and Economic Sciences Research Center at Washington State University.

How can I be sure this is authentic?
I'd be glad to give you our telephone number here at the Social and Economic Sciences Research Center, and you can call my supervisor. My supervisor can be reached at 1-800-833-0867.
IF R ASKS FOR NAME OF SUPERVISOR: My supervisor's name is . . .Josh DeMers, Tim Lensing, Damon Jones, Lori Lane, Jolyn Persons or Kent Miller
You may also visit our website at http://survey.sesrc.wsu.edu.

Is this confidential?
Yes, absolutely. The responses from the completed questionnaires are put on a computer without any names, addresses, or phone numbers. All of the information used for analysis and reporting will be combined information.

Maintaining confidentiality is extremely important to the success of our research center, because we conduct many surveys. Therefore, we are very careful to protect your confidentiality.

F6 key shows the definition of public utility tax and a description of the tax incentive

F8 key shows some contact numbers if the respondent would like more information about the incentive

VI. Frequency Listing

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q1: Total number of connections served by your utility	304	1	85000	3145.81	7747.642
Valid N (listwise)	304				

Q2: Participating in the conservation tax incentive program

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	YES	16	4.9	5.0	5.0
	NO	258	79.6	81.1	86.2
	NOT SURE	44	13.6	13.8	100.0
	Total	318	98.1	100.0	
Missing	Missing	6	1.9		
Total		324	100.0		

Q3: Claim a tax deduction this year for using the conservation t

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	YES	10	3.1	3.5	3.5
	NO	255	78.7	88.5	92.0
	NOT SURE	23	7.1	8.0	100.0
	Total	288	88.9	100.0	
Missing	Skipped	22	6.8		
	Missing	14	4.3		
	Total	36	11.1		
Total		324	100.0		

Q4: Which conservation measures was the tax deduction claimed

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Comments present	9	2.8	37.5	37.5
	No comments	15	4.6	62.5	100.0
	Total	24	7.4	100.0	
Missing	Skipped	300	92.6		
Total		324	100.0		

Q5: Did your utility reinvest any of its tax savings in conserva

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	YES	2	.6	25.0	25.0
	NO	5	1.5	62.5	87.5
	NOT SURE	1	.3	12.5	100.0
	Total	8	2.5	100.0	
Missing	Skipped	301	92.9		
	Missing	15	4.6		
	Total	316	97.5		
Total		324	100.0		

Q6: The main reason your utility did NOT claim the tax d

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	WAS NOT AWARE OF IT	194	59.9	67.1	67.1
	AMOUNT OF DEDUCTION WAS NOT LARGE ENOUGH	25	7.7	8.7	75.8
	PROCEDURES TO GET IT WERE TOO DIFFICULT	9	2.8	3.1	78.9
	SOME OTHER REASON	61	18.8	21.1	100.0
	Total	289	89.2	100.0	
Missing	Skipped	25	7.7		
	Missing	10	3.1		
	Total	35	10.8		
Total		324	100.0		

Q7: Ease of figure out the conservation tax incentive program

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY EASY	13	4.0	7.1	7.1
	SOMEWHAT EASY	29	9.0	15.9	23.1
	SOMEWHAT DIFFICULT	21	6.5	11.5	34.6
	VERY DIFFICULT	8	2.5	4.4	39.0
	NOT SURE, DON'T RECALL	111	34.3	61.0	100.0
	Total	182	56.2	100.0	
Missing	Skipped	36	11.1		
	Missing	106	32.7		
	Total	142	43.8		
Total		324	100.0		

Q8: Influence of tax incentive on conservation measures

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	DEFINITELY YES	4	1.2	1.9	1.9
	PROBABLY YES	14	4.3	6.6	8.5
	PROBABLY NOT	44	13.6	20.9	29.4
	DEFINITELY NOT	30	9.3	14.2	43.6
	NOT SURE	119	36.7	56.4	100.0
	Total	211	65.1	100.0	
Missing	Skipped	36	11.1		
	Missing	77	23.8		
	Total	113	34.9		
Total		324	100.0		

Q9: Anything to to change in program

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	YES	46	14.2	37.4	37.4
	NO	77	23.8	62.6	100.0
	Total	123	38.0	100.0	
Missing	Skipped	50	15.4		
	Missing	151	46.6		
	Total	201	62.0		
Total		324	100.0		

Q10: Description of changes that you would like to make in this p

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Comments present	56	17.3	28.4	28.4
	No comments	141	43.5	71.6	100.0
	Total	197	60.8	100.0	
Missing	Skipped	127	39.2		
Total		324	100.0		

Q11: Tax incentive caused more money spent on conservation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PROBABLY YES	3	.9	1.6	1.6
	PROBABLY NOT	43	13.3	23.2	24.9
	DEFINITELY NOT	79	24.4	42.7	67.6
	NOT SURE	60	18.5	32.4	100.0
	Total	185	57.1	100.0	
Missing	Skipped	37	11.4		
	Missing	102	31.5		
	Total	139	42.9		
Total		324	100.0		

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q12: Estimate of money spent on conservation due to the	7	0	6000	928.57	2244.040
Valid N (listwise)	7				

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q13: Percentage increase from the previous year	6	0	100	29.17	45.871
Valid N (listwise)	6				

Q14: Likelyhood of enhancement of conservation-- B&O Tax

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY LIKELY	34	10.5	13.2	13.2
	SOMEWHAT LIKELY	59	18.2	22.9	36.0
	SOMEWHAT UNLIKELY	24	7.4	9.3	45.3
	VERY UNLIKELY	42	13.0	16.3	61.6
	Don't Know	99	30.6	38.4	100.0
	Total	258	79.6	100.0	
Missing	Skipped	36	11.1		
	Missing	30	9.3		
	Total	66	20.4		
Total		324	100.0		

Q15: Likelyhood of enhancement of conservation--State Sales Tax

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY LIKELY	28	8.6	11.0	11.0
	SOMEWHAT LIKELY	49	15.1	19.2	30.2
	SOMEWHAT UNLIKELY	20	6.2	7.8	38.0
	VERY UNLIKELY	62	19.1	24.3	62.4
	Don't Know	96	29.6	37.6	100.0
	Total	255	78.7	100.0	
Missing	Skipped	36	11.1		
	Missing	33	10.2		
	Total	69	21.3		
Total		324	100.0		

Q16: Likelyhood of enhancement of conservation--Public Utility Tax

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY LIKELY	43	13.3	16.5	16.5
	SOMEWHAT LIKELY	65	20.1	25.0	41.5
	SOMEWHAT UNLIKELY	22	6.8	8.5	50.0
	VERY UNLIKELY	29	9.0	11.2	61.2
	Don't Know	101	31.2	38.8	100.0
	Total	260	80.2	100.0	
Missing	Skipped	36	11.1		
	Missing	28	8.6		
	Total	64	19.8		
Total		324	100.0		

Q17A: Financial Incentives to Promote customer education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	59	18.2	23.4	23.4
	Somewhat Effective	127	39.2	50.4	73.8
	Not Effective	32	9.9	12.7	86.5
	Not Sure	34	10.5	13.5	100.0
	Total	252	77.8	100.0	
Missing	Skipped	37	11.4		
	Missing	35	10.8		
	Total	72	22.2		
Total		324	100.0		

Q17B: Assist with leak detection/repair

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	103	31.8	41.2	41.2
	Somewhat Effective	89	27.5	35.6	76.8
	Not Effective	27	8.3	10.8	87.6
	Not Sure	31	9.6	12.4	100.0
	Total	250	77.2	100.0	
Missing	Skipped	37	11.4		
	Missing	37	11.4		
	Total	74	22.8		
Total		324	100.0		

Q17C: Assist with source meter installation/repair/calibration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	61	18.8	24.5	24.5
	Somewhat Effective	90	27.8	36.1	60.6
	Not Effective	56	17.3	22.5	83.1
	Not Sure	42	13.0	16.9	100.0
	Total	249	76.9	100.0	
Missing	Skipped	37	11.4		
	Missing	38	11.7		
	Total	75	23.1		
Total		324	100.0		

Q17D: Assist with service meter installation/repair/calibration

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	66	20.4	26.8	26.8
	Somewhat Effective	87	26.9	35.4	62.2
	Not Effective	51	15.7	20.7	82.9
	Not Sure	42	13.0	17.1	100.0
	Total	246	75.9	100.0	
Missing	Skipped	38	11.7		
	Missing	40	12.3		
	Total	78	24.1		
Total		324	100.0		

Q17E: Assist with repair of water mains

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	98	30.2	39.2	39.2
	Somewhat Effective	73	22.5	29.2	68.4
	Not Effective	43	13.3	17.2	85.6
	Not Sure	36	11.1	14.4	100.0
	Total	250	77.2	100.0	
Missing	Skipped	37	11.4		
	Missing	37	11.4		
	Total	74	22.8		
Total		324	100.0		

Q17F: Assist with household fixture retrofitting

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	48	14.8	19.1	19.1
	Somewhat Effective	101	31.2	40.2	59.4
	Not Effective	52	16.0	20.7	80.1
	Not Sure	50	15.4	19.9	100.0
	Total	251	77.5	100.0	
Missing	Skipped	37	11.4		
	Missing	36	11.1		
	Total	73	22.5		
Total		324	100.0		

Q17G: Assist with reducing outdoor water use by customers

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	74	22.8	29.4	29.4
	Somewhat Effective	94	29.0	37.3	66.7
	Not Effective	43	13.3	17.1	83.7
	Not Sure	41	12.7	16.3	100.0
	Total	252	77.8	100.0	
Missing	Skipped	37	11.4		
	Missing	35	10.8		
	Total	72	22.2		
Total		324	100.0		

Q17H: Assist with industrial customer process audits

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	29	9.0	11.8	11.8
	Somewhat Effective	52	16.0	21.1	32.9
	Not Effective	75	23.1	30.5	63.4
	Not Sure	90	27.8	36.6	100.0
	Total	246	75.9	100.0	
Missing	Skipped	37	11.4		
	Missing	41	12.7		
	Total	78	24.1		
Total		324	100.0		

Q17I: Assist with industrial customer water efficiency measures

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	36	11.1	14.7	14.7
	Somewhat Effective	53	16.4	21.6	36.3
	Not Effective	70	21.6	28.6	64.9
	Not Sure	86	26.5	35.1	100.0
	Total	245	75.6	100.0	
Missing	Skipped	37	11.4		
	Missing	42	13.0		
	Total	79	24.4		
Total		324	100.0		

Q17J: Assist with costs of conservation planning

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	45	13.9	18.1	18.1
	Somewhat Effective	107	33.0	43.0	61.0
	Not Effective	48	14.8	19.3	80.3
	Not Sure	49	15.1	19.7	100.0
	Total	249	76.9	100.0	
Missing	Skipped	37	11.4		
	Missing	38	11.7		
	Total	75	23.1		
Total		324	100.0		

Q17K: Replace lost revenue from conservation

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	95	29.3	37.8	37.8
	Somewhat Effective	67	20.7	26.7	64.5
	Not Effective	38	11.7	15.1	79.7
	Not Sure	51	15.7	20.3	100.0
	Total	251	77.5	100.0	
Missing	Skipped	37	11.4		
	Missing	36	11.1		
	Total	73	22.5		
Total		324	100.0		

Q18: Likelyhood of claim the tax deduction in 2002

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY LIKELY	21	6.5	8.0	8.0
	SOMEWHAT LIKELY	36	11.1	13.8	21.8
	SOMEWHAT UNLIKELY	23	7.1	8.8	30.7
	VERY UNLIKELY	76	23.5	29.1	59.8
	NOT SURE YET	105	32.4	40.2	100.0
	Total	261	80.6	100.0	
Missing	Skipped	36	11.1		
	Missing	27	8.3		
	Total	63	19.4		
Total		324	100.0		

Q19: Likelyhood of claim the tax deduction in 2003

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	VERY LIKELY	24	7.4	9.3	9.3
	SOMEWHAT LIKELY	36	11.1	14.0	23.3
	SOMEWHAT UNLIKELY	20	6.2	7.8	31.0
	VERY UNLIKELY	72	22.2	27.9	58.9
	NOT SURE YET	106	32.7	41.1	100.0
	Total	258	79.6	100.0	
Missing	Skipped	36	11.1		
	Missing	30	9.3		
	Total	66	20.4		
Total		324	100.0		

Q20A: Cost sharing

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	56	17.3	23.1	23.1
	Somewhat Effective	87	26.9	36.0	59.1
	Not Effective	39	12.0	16.1	75.2
	Not Sure	60	18.5	24.8	100.0
	Total	242	74.7	100.0	
Missing	Skipped	36	11.1		
	Missing	46	14.2		
	Total	82	25.3		
Total		324	100.0		

Q20B: Interest free loans

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	98	30.2	39.7	39.7
	Somewhat Effective	56	17.3	22.7	62.3
	Not Effective	42	13.0	17.0	79.4
	Not Sure	51	15.7	20.6	100.0
	Total	247	76.2	100.0	
Missing	Skipped	36	11.1		
	Missing	41	12.7		
	Total	77	23.8		
Total		324	100.0		

Q20C: Low interest loans

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	51	15.7	20.6	20.6
	Somewhat Effective	81	25.0	32.8	53.4
	Not Effective	61	18.8	24.7	78.1
	Not Sure	54	16.7	21.9	100.0
	Total	247	76.2	100.0	
Missing	Skipped	36	11.1		
	Missing	41	12.7		
	Total	77	23.8		
Total		324	100.0		

Q20D: Direct payments

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	78	24.1	32.6	32.6
	Somewhat Effective	58	17.9	24.3	56.9
	Not Effective	35	10.8	14.6	71.5
	Not Sure	68	21.0	28.5	100.0
	Total	239	73.8	100.0	
Missing	Skipped	36	11.1		
	Missing	49	15.1		
	Total	85	26.2		
Total		324	100.0		

Q20E: Tax credits

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	57	17.6	23.6	23.6
	Somewhat Effective	86	26.5	35.5	59.1
	Not Effective	29	9.0	12.0	71.1
	Not Sure	70	21.6	28.9	100.0
	Total	242	74.7	100.0	
Missing	Skipped	36	11.1		
	Missing	46	14.2		
	Total	82	25.3		
Total		324	100.0		

Q20F: Tax deductions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	52	16.0	21.3	21.3
	Somewhat Effective	88	27.2	36.1	57.4
	Not Effective	36	11.1	14.8	72.1
	Not Sure	68	21.0	27.9	100.0
	Total	244	75.3	100.0	
Missing	Skipped	36	11.1		
	Missing	44	13.6		
	Total	80	24.7		
Total		324	100.0		

Q20G: Tax exemptions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	59	18.2	24.6	24.6
	Somewhat Effective	75	23.1	31.3	55.8
	Not Effective	36	11.1	15.0	70.8
	Not Sure	70	21.6	29.2	100.0
	Total	240	74.1	100.0	
Missing	Skipped	36	11.1		
	Missing	48	14.8		
	Total	84	25.9		
Total		324	100.0		

Q20H: Expansions of existing programs, such as the State Revolving

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very Effective	43	13.3	17.7	17.7
	Somewhat Effective	90	27.8	37.0	54.7
	Not Effective	39	12.0	16.0	70.8
	Not Sure	71	21.9	29.2	100.0
	Total	243	75.0	100.0	
Missing	Skipped	36	11.1		
	Missing	45	13.9		
	Total	81	25.0		
Total		324	100.0		